State Tax Commission of Missouri
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573-751-2414
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Instructions – Aggregate Statement of Taxable Property

Private Car Company

Purpose:
The Aggregate Statement of Taxable Property and the related schedules will be used by the State Tax Commission of Missouri to determine the fair market value of the respondent's property in Missouri as of January 1 of the taxable year.

Who Must File:
The president or any authorized officer of every railroad, electric utility, telephone/communications, product or natural gas pipeline, airline or private car company who operates within the State of Missouri shall furnish the State Tax Commission of Missouri a statement, duly subscribed and sworn to by the president or authorized officer before a sworn officer authorized to administer oaths.

Reporting Period:
The total amount of property owned, used, leased or under the charge, care or management of the respondent on the first day of January in each year.

When and Where to File:
For the purposes of carrying out the requirements, pursuant to Chapters 137, 151 and 153 the respondent, on or before the following dates, shall:

April 1: Submit all necessary schedules and statements to the State Tax Commission of Missouri, at the address listed above.

If any company fails to make these reports as required within the time prescribed and has not received a written extension of time, the State Tax Commission shall increase, by four percent, the assessed value of the distributable property.

Forms to be Filed:

Form 50-Aggregate Statement of Taxable Property
All respondents shall submit an Aggregate Statement of Taxable Property. This form provides contact information for the company and the authorized officer responsible for the filing.

Company Information: The company name listed shall be the exact legal name of the respondent and the address shall be of the company headquarters. The contact and title shall be the authorized officer responsible for the filing. The phone, fax and email information should be provided to facilitate communication on issues related to the filing.

Notification / Correspondence: Through the discovery, valuation and assessment process the Commission and/or county officials will mail correspondence, notifications, Certification of Value and tax statements to the company. If these mailings should be directed to a responsible party other than the authorized officer, e.g. tax department manager or agent etc, then that contact information must be provided in the Notification/Correspondence block.

Billing Information: Complete this section only if the billing/contact address is different from the contact information listed above.

For existing accounts, a *Form 50-Aggregate Statement of Taxable Property* will be mailed by the Commission to the address of record listing the data on file as of January 1. Any revisions corrections shall be posted in the Revision/Correction block and submitted with the company's return.

Schedule 1: Company Organization-General Information

Section A: Do not complete.

Section B: Do not complete.

Section C: Do not complete.

Section D: Must be completed by all respondents. True Value in Money: System-wide should be the total value or market value of the respondent's property. For Private Car Companies it is the sum of the value of the private cars. True Value in Money: Missouri should be the value allocated to Missouri.

Section E: Pursuant to statutory requirements, every respondent shall furnish a report, duly subscribed and sworn to by an authorized officer before some officer authorized to administer oaths. This section is to be completed by the notary.

Schedule 3PC: Allocation Factors
List miles traveled by railroad. Include total miles (system-wide) and Missouri Miles.

Schedule 20PC: Private Rail Car – Inventory
List the type, car type code, number of units, reporting mark, year built, acquisition date/cost and whether the rail car(s) is leased or owned.